

EXHIBIT B

Hays Financial Consulting, LLC

3343 Peachtree Road, NE
East Tower, Suite 200
Atlanta, GA 30326

SEC v. Travis Correll et al
c/o S. Gregory Hays, Receiver
3343 Peachtree Road, N.E.
Suite 200
Atlanta GA 30326

Accountants and Financial Consultants to the Receiver For the Period from 2/1/2008 to 2/29/2008

March 17, 2008

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
J. Wesley Pennington, CPA, CFE, CIRA, CTP	1.90 350.00/hr	665.00
Julie N. Hentosz	1.00 100.00/hr	100.00
K. Shelby Bao	1.70 150.00/hr	255.00
Kathryn A. Malek, PHR	1.50 170.00/hr	255.00
M. Lindsay Dukes	0.90 75.00/hr	67.50
Richard F. Hunter, CFE	0.80 195.00/hr	156.00
Robert E. Meehan, CPA	8.00 250.00/hr	2,000.00
Scott S. Askue, CIRA	9.70 240.00/hr	2,328.00
Shuwanda Y. Sloane, CFE	109.30 120.00/hr	13,116.00
Trimble Boone	0.50 75.00/hr	37.50
For professional services rendered	135.30	\$18,980.00

Additional Charges :

Copying Cost	2.75
Document Storage	455.00
Equipment Storage	138.00
Fax	8.75
Federal Express	66.16
Lexis	51.87
Postage	25.15
Total costs	\$747.68

Total amount of this bill

\$19,727.68

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Accountants and Financial Consultants to the Receiver

For the Period from 2/1/2008 to 2/29/2008

March 17, 2008

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
2/1/2008	SYS	Reviewed submitted investor claim forms, prepared files for same and entered information into investor database as necessary.	2.00 120.00/hr	240.00
	SYS	Continued to review submitted investor claim forms and entered information from same into investor database.	1.90 120.00/hr	228.00
	SYS	Reviewed voice mail messages from investors and followed up with same.	0.50 120.00/hr	60.00
	SYS	Continued telephone calls to and from several investors regarding inquiring about the status of their submitted investor claim forms and referred same to company web site for assistance.	0.50 120.00/hr	60.00
	RFH	Reviewed pending case issues and updated the Receiver's case management software with activity.	0.10 195.00/hr	19.50
2/2/2008	KAM	Researched and entered information for production of 1099 forms for 2007 for TNT. Mailed Copy B to payees.	0.20 170.00/hr	34.00
	KAM	Researched and entered information for production of 1099 forms for 2007 KG Sitton. Mailed Copy B to payees.	0.20 170.00/hr	34.00
2/4/2008	SYS	Reviewed submitted investor claim forms and entered information captured from same into investor database.	1.90 120.00/hr	228.00
	SYS	Continued to review and organize submitted investor claim forms and entered information from same into investor database as necessary and researched files for duplicate submitted claim forms as well.	2.50 120.00/hr	300.00
	SYS	Reviewed voice mail messages from investors and followed up with same regarding the receipt of previously submitted investor claim forms.	0.50 120.00/hr	60.00
	SYS	Continued to review and organize submitted investor claim forms and entered information into the investor database as necessary. Telephone call to various investors to advise of receipt of same as requested.	1.60 120.00/hr	192.00
	JWP	Reviewed email from Nick Farrell regarding [REDACTED] Responded to Mr .Farrell regarding [REDACTED]	0.60 350.00/hr	210.00
2/5/2008	SYS	Reviewed email message from investor Stephen Beckstoffer regarding his investment and responded to same.	0.10 120.00/hr	12.00

REDACTED

			<u>Hrs/Rate</u>	<u>Amount</u>
2/5/2008	SSA	Telephone calls to Susan Palmatier and Jodie Bush of Josephs Jack regarding responses to interrogatories. Drafted email to Tom Borton regarding [REDACTED]	0.70 240.00/hr	168.00
	RFH	Reviewed and responded to emails from Kerry Gutierrez regarding the status of the sale of the Panama City condominium.	0.30 195.00/hr	58.50
	SYS	Continued to review and organize submitted investor claim forms and entered information captured from same into investor database.	2.00 120.00/hr	240.00
	SSA	Telephone call from Nick Farrell regarding [REDACTED]. Researched for stock certificate for same.	0.80 240.00/hr	192.00
	SSA	Telephone call to Bill Arnold regarding [REDACTED]	0.20 240.00/hr	48.00
	KSB	Reviewed and edited January 2008 fee invoices for HFC and Receiver.	1.30 150.00/hr	195.00
	SYS	Continued to review voice mail messages forwarded from investors and followed up with same as necessary.	0.50 120.00/hr	60.00
	SYS	Continued to review and organize submitted investor claim forms and entered information captured from same into investor database.	2.60 120.00/hr	312.00
2/6/2008	SSA	Left voice mail message for Nick Farrell regarding [REDACTED]. Reviewed defendants files for same.	1.20 240.00/hr	288.00
	SYS	Reviewed submitted investor claim forms and entered information from same into the database. Telephone calls to several investors to confirm receipt of same.	2.70 120.00/hr	324.00
	SYS	Telephone calls to and from several investors regarding the receipt of submitted claim forms and the status of distributions as well.	0.70 120.00/hr	84.00
	SYS	Continued to review submitted claim forms and entered information into the database as necessary.	2.50 120.00/hr	300.00
	SSA	Drafted email to and reviewed emails from Josephs Jack regarding Sentinel Partners interrogatories.	0.20 240.00/hr	48.00
	SYS	Continued to review and organize submitted investor claim forms and entered information from same into the investor database.	1.60 120.00/hr	192.00
	SYS	Continued to review and organize submitted investor claim forms and updated investor database as necessary.	0.90 120.00/hr	108.00
2/7/2008	SYS	Telephone calls to several investors in response to recent voice mail messages and reviewed submitted investor claim form for same.	1.70 120.00/hr	204.00
	SYS	Reviewed and prepared documents to be forwarded to investor Tommy Palmatier regarding his \$1 million investment as requested.	0.10 120.00/hr	12.00
	SYS	Reviewed and prepared investor declaration forms to be forwarded to several investors as requested.	0.20 120.00/hr	24.00
	SYS	Reviewed submitted investor claim forms and prepared files for same.	0.50 120.00/hr	60.00
	SYS	Continued to review submitted investor claim forms and entered information captured from same into investor database and followed up with several investors as requested to advise of same.	2.50 120.00/hr	300.00
	SYS	Organized submitted investor claim forms into appropriate files as necessary.	0.90 120.00/hr	108.00

REDACTED

REDACTED

REDACTED

			<u>Hrs/Rate</u>	<u>Amount</u>
2/7/2008	SYS	Reviewed voice mail messages from investors inquiring about the status of submitted investor claim forms and the time frame for investor distributions and referred same to company web site for updates.	0.60 120.00/hr	72.00
	SYS	Reviewed and organized previously submitted investor claim forms as necessary.	1.90 120.00/hr	228.00
	SSA	Drafted email to David Dantzler regarding [REDACTED]	0.20 240.00/hr	48.00
2/8/2008	SYS	Continued to review and organize submitted investor claim forms and entered information from same into investor database.	2.30 120.00/hr	276.00
	SYS	Continued to review submitted investor claim forms and updated investor database as necessary.	1.50 120.00/hr	180.00
	SYS	Continued to review submitted investor claim forms and entered information captured from same into investor database and prepared files for same.	2.10 120.00/hr	252.00
	SYS	Reviewed voice mail messages forwarded from investors inquiring about the status of submitted investor claim forms and followed up with same as necessary.	0.70 120.00/hr	84.00
2/11/2008	SYS	Telephone call to and from investor Shannon Wetklow regarding his \$90k investment and forwarded copy of the Receiver's letter to same.	0.20 120.00/hr	24.00
	TB	Researched Correll investor files for select investors.	0.50 75.00/hr	37.50
	SYS	Telephone calls to and from several investors inquiring about the status of previously submitted claim forms and followed up with same as necessary.	0.50 120.00/hr	60.00
	SYS	Telephone calls to and from several investors inquiring about the status of previously submitted claim forms and followed up with same as necessary.	0.50 120.00/hr	60.00
	SYS	Reviewed submitted investor claim forms and entered information captured from same into investor database.	2.20 120.00/hr	264.00
	SYS	Reviewed invoices forwarded from various vendors and prepared non-investor proof of claim forms to be forwarded to same as necessary.	0.20 120.00/hr	24.00
	SYS	Telephone calls to and from investors inquiring about the status of submitted claim forms and researched files as necessary to confirm the receipt of same and prepared files for same.	1.50 120.00/hr	180.00
	SSA	Reviewed and edited fee invoice for January.	0.80 240.00/hr	192.00
	SYS	Continued to review and organize submitted investor claim forms as necessary and telephone calls to investors to confirm the receipt of same as requested.	1.40 120.00/hr	168.00
	MLD	Prepared mail to be sent to Travis Correll and Neulan Midkiff.	0.90 75.00/hr	67.50
2/12/2008	SYS	Reviewed submitted investor claim forms and entered information captured from same into investor database.	2.60 120.00/hr	312.00
	SYS	Reviewed voice mail messages forwarded from several investors and followed up with same as necessary.	0.70 120.00/hr	84.00
	SYS	Continued to review previously submitted investor claim forms and entered information captured from same into investor database and prepared files as well.	2.20 120.00/hr	264.00
	SYS	Telephone calls to and from several investors regarding the receipt of their submitted claim forms and the time table for distributions to same.	0.90 120.00/hr	108.00

REDACTED

			<u>Hrs/Rate</u>	<u>Amount</u>
2/12/2008	SYS	Reviewed voice mail messages and researched investor files to ensure submitted investor claim forms have been received and followed up with various investors as requested.	1.20 120.00/hr	144.00
2/13/2008	SYS	Telephone call to and from several investors inquiring about the status of submitted claim forms	0.70 120.00/hr	84.00
	SYS	Reviewed submitted investor claim forms and entered information captured from same into investor database.	2.90 120.00/hr	348.00
	SSA	Drafted email to Jodie Bush of Josephs Jack regarding interrogatories in the Sentinel Partners litigation.	0.20 240.00/hr	48.00
	SYS	Continued to review submitted investor claim forms and entered information captured from same into investor database as necessary.	2.60 120.00/hr	312.00
	SYS	Reviewed voice mail messages forwarded from various investors inquiring about the status of their submitted investor claim forms and followed up with same as necessary.	0.70 120.00/hr	84.00
2/14/2008	JWP	Reviewed email from Nick Farrell regarding [REDACTED]	0.50 350.00/hr	175.00
	SSA	Drafted email to and reviewed email from Susan Palmatier regarding interrogatories.	0.20	48.00
	SSA	Drafted emails to the Receiver regarding status of funds frozen at Wells Fargo.		
2/15/2008	SYS	Telephone call to and from investor Mr. Salazar regarding his \$500k investment of the receipt of his submitted investor claim form regarding same.		
	SYS	Reviewed submitted investor claim forms and entered information captured from same into investor database and followed up with same as necessary.		
	SYS	Reviewed claim forms submitted prior to the set bar date and entered information captured from same into the investor database.	2.00 120.00/hr	240.00
	SYS	Continued to review voice mail messages forwarded from investors inquiring about the status and receipt of submitted investor claim forms and followed up with same as necessary.	0.50 120.00/hr	60.00
	SYS	Reviewed and organized submitted investor claim forms and prepared files for same.	0.50 120.00/hr	60.00
2/18/2008	SYS	Reviewed submitted investor claim forms and entered information captured from same into investor database.	1.50 120.00/hr	180.00
	SYS	Telephone calls to and from several investors inquiring about the status of previously forwarded claim forms and followed up with same as necessary and reviewed submitted investor claim forms and entered information from same into investor database.	2.00 120.00/hr	240.00
	SSA	Reviewed answers to interrogatories in Sentinel matter. Drafted email to Tom Borton regarding [REDACTED]	0.50 240.00/hr	120.00
	SYS	Reviewed voice mail messages forwarded from investors inquiring about the status of submitted claims prior to the bar date of February 15 and followed up as necessary with same as requested.	0.60 120.00/hr	72.00
	SYS	Continued to review submitted investor claim forms and entered information from same into investor database and organized duplicate forms into existing files as necessary.	1.30 120.00/hr	156.00
2/19/2008	SSA	Reviewed responses to Sentinel interrogatories. Telephone call to Tom Borton regarding [REDACTED]	0.50 240.00/hr	120.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
2/19/2008	SSA	Drafted email to Bill Arnold regarding [REDACTED]	0.10 240.00/hr	24.00
	SYS	Continued to review submitted investor claim forms and organized same as necessary.	2.20 120.00/hr	264.00
	SYS	Continued to review and organized submitted investor claim forms and entered information from same into investor database as necessary.	2.40 120.00/hr	288.00
	SYS	Telephone calls to various investors in response to inquiries regarding the receipt of submitted claim forms prior to the bar date.	0.90 120.00/hr	108.00
	SYS	Continued to review submitted investor claim forms and entered information from same into investor database.	1.20 120.00/hr	144.00
	SSA	Reviewed Portland Monthly sale agreement. Drafted email to Nick Farrell regarding [REDACTED]. Telephone call to Travis Correll regarding same.	1.00 240.00/hr	240.00
2/20/2008	SYS	Reviewed and organized submitted investor claim forms and entered information from same into database as necessary. Telephone calls to various investors to confirm receipt of same as requested.	3.10 120.00/hr	372.00
	SYS	Reviewed voice mail messages from various investors inquiring about receipt of submitted claim forms and followed up with same as requested.	0.50 120.00/hr	60.00
	SSA	Drafted emails to and reviewed emails from Nick Farrell regarding [REDACTED]	0.30 240.00/hr	72.00
	SYS	Continued to review submitted investor claim forms and entered information from same into investor database.	2.70 120.00/hr	324.00
2/21/2008	SYS	Continued to review voice mail messages forwarded from investors inquiring about the status of submitted claim forms and followed up with same as necessary to confirm receipt of same as requested.	0.90 120.00/hr	108.00
	SYS	Drafted email to investor Joshua Moesser requesting additional accounting information regarding his \$65k investment and the submitted investor declaration form.	0.10 120.00/hr	12.00
	SSA	Telephone call from Nick Farrell regarding [REDACTED]	0.10 240.00/hr	24.00
	SYS	Reviewed investor declaration forms submitted prior to the set bar date and entered information from same into investor database as necessary.	2.50 120.00/hr	300.00
	SYS	Continued to review submitted investor claim forms and entered information from same into investor database. Telephone calls to various investors to confirm receipt of same as requested.	2.80 120.00/hr	336.00
	SYS	Prepared files for received claim forms and organized same as necessary into appropriate areas.	1.10 120.00/hr	132.00
	SYS	Reviewed voice mail messages from investors inquiring about the receipt of submitted investor claim forms and other related issues and followed up with same.	0.70 120.00/hr	84.00
	SSA	Met with Travis Correll regarding sale of Portland Monthly stock. Drafted email to Nick Farrell regarding [REDACTED]. Prepared documents for closing.	0.50 240.00/hr	120.00
	SSA	Telephone call from Bill Arnold regarding [REDACTED]. Reviewed file on same.	0.40 240.00/hr	96.00
2/22/2008	SYS	Reviewed and organized submitted investor claim forms and entered information from same into investor database as necessary.	3.20 120.00/hr	384.00

			<u>Hrs/Rate</u>	<u>Amount</u>
2/22/2008	SYS	Continued to review ,organize and enter information into the investor database from submitted investor claim forms and prepared files for same as necessary.	3.10 120.00/hr	372.00
	SYS	Reviewed voice mail messages forwarded from various investors inquiring about the receipt of claim forms submitted prior to the February 15 bar date and referred same to company web site for recent updates regarding the investigation and other case related issues.	0.80 120.00/hr	96.00
	SYS	Continued to review voice mail messages from various investors and followed with same as necessary.	0.40 120.00/hr	48.00
2/25/2008	SYS	Reviewed submitted investor claim forms and entered information captured from same into investor database.	1.80 120.00/hr	216.00
	SYS	Continued to review submitted investor claim forms and entered information from same into investor database. Telephone calls to and from investor inquiring about the receipt of investor claim forms and followed up with same as necessary.	2.90 120.00/hr	348.00
	SYS	Reviewed voice mail messages from investors and followed up as necessary.	0.20 120.00/hr	24.00
2/26/2008	SYS	Reviewed emails from investors and followed up with same as necessary.	0.10 120.00/hr	12.00
	KAM	Confirmed with JP Morgan Chase that wire transfer from Portland Monthly had been received. Telephone call to Nick Farrell regarding [REDACTED]	0.20 170.00/hr	34.00
	SYS	Continued to review and organize submitted investor claim forms and prepared files for same.	1.40 120.00/hr	168.00
	SYS	Continued to review voice mail messages from investors inquiring about the receipt of submitted investor claim forms and followed up with investors to confirm receipt of same.	0.70 120.00/hr	84.00
	SYS	Reviewed voice mail messages from investors and followed up with same as necessary.	0.40 120.00/hr	48.00
	SSA	Drafted email to and reviewed email from Nick Farrell regarding [REDACTED]	0.30 240.00/hr	72.00
	SSA	Telephone call from Bill Arnold regarding [REDACTED] [REDACTED] Drafted email to Bob Meehan regarding same. Reviewed email and document from Mr. Arnold regarding [REDACTED]	0.40 240.00/hr	96.00
	JWP	Reviewed series of email from Nick Farrell regarding [REDACTED] [REDACTED] Organized due diligence materials.	0.80 350.00/hr	280.00
2/27/2008	KSB	Prepared final bills for HFC and the Receiver for January 2008.	0.40 150.00/hr	60.00
	JNH	Participated in conference call with Wes Pennington and Bill arnold regarding [REDACTED] Reviewed financials of company.	1.00 100.00/hr	100.00
	KAM	Drafted response to IRS inquiry regarding 2004 salary of Leonard Midkiff.	0.20 170.00/hr	34.00
	SYS	Continued to review voice mail messages from investors and followed up as necessary.	0.40 120.00/hr	48.00
	SSA	Reviewed listing of information requested from Element Payment Systems. Drafted email regarding addition.	0.30 240.00/hr	72.00
2/28/2008	SYS	Reviewed voice mail messages from investors inquiring about the status of submitted claim forms and followed up with same as necessary.	0.20 120.00/hr	24.00
	REM	Reviewed 6/06 TNT Office Supply return. Determined information necessary to prepare 6/07 return.	1.00 250.00/hr	250.00

REDACTED

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/28/2008	KAM Prepared 1096 form for Horizon Establishment.	0.30	51.00
	Prepared 1099's for processing by the IRS.	170.00/hr	
2/29/2008	REM Obtained necessary accounting data to prepare 6/07 TNT return.	1.70	425.00
		250.00/hr	
	REM Prepared 6/07 cash analysis for 6/07 TNT return.	2.20	550.00
		250.00/hr	
	REM Prepared 6/07 trial balance and adjustments for 6/07 TNT return.	2.10	525.00
		250.00/hr	
	REM Researched state qualification and required information for TNT Texas filing.	1.00	250.00
		250.00/hr	
	SSA Telephone call from Bill Arnold regarding [REDACTED]	0.30	72.00
	[REDACTED] Drafted email to Clark Will regarding same. Compiled [REDACTED] for Mr. Arnold.	240.00/hr	
	SSA Telephone call from Bill Arnold regarding [REDACTED]	0.30	72.00
	[REDACTED] Compiled [REDACTED] for Mr. Arnold.	240.00/hr	
	RFH Reviewed voice mail message from Mark King regarding the sale of computer equipment. Telephone call to Mr. King regarding same. Researched ebay for similar equipment to determine price. Drafted email to Mr. King regarding same.	0.40	78.00
		195.00/hr	
	KAM Prepared 1096 form for TNT. Prepared 1099's for processing by the IRS.	0.20	34.00
		170.00/hr	
	KAM Prepared 1096 form for KG Sitton. Prepared 1099's for processing by the IRS.	0.20	34.00
		170.00/hr	
For professional services rendered		135.30	\$18,980.00

Additional Charges :

2/1/2008	Document storage/Document Depository - February 2008	455.00
	Equipment storage - February 2008	138.00
2/8/2008	FedEx to Neulan Midkiff 1/8/08	12.97
	FedEx to Time Share Closing Services 1/10/08	20.67
	FedEx to Quilling Selander Commiskey 1/14/08	19.55
2/29/2008	Copying cost for February 2008.	2.75
	Fax charges for February 2008.	8.75
	Postage charges for February 2008.	25.15
	Lexis Nexis fees for period through 1/31/08	51.87
	FedEx to Neulan Midkiff 1/22/08	12.97
Total costs		\$747.68
Total amount of this bill		\$19,727.68